

Workload

General

Each county assessor has the legal duty to discover and annually assess all taxable property in their county. The culmination of this work is the production of the assessment roll as required by section 601.

Many activities performed by various staff members lead to the production of the roll. Major activities common to all assessors' operations include processing reappraisable transfers due to changes in ownership; discovering and assessing new construction; identifying, reducing, and annually reviewing properties that have declined in value; and defending assessment appeals.

Section 407 provides that assessors must transmit a statistical statement to the BOE annually, supplying any statistical information which the BOE may require, and must supply from time to time any other information required by the BOE.

Scope of Review

The BOE's assessment practices survey includes a brief review of the assessor's workload as it relates to the total assessment roll, gross budget, and budgeted permanent positions in the assessor's office. This information is compiled from data received from the assessor during the BOE's survey of the county and/or from other published data sources, such as the BOE's annual *A Report on Budgets, Workloads, and Assessment Appeals Activities in California Assessor's Offices*.

The specific areas of review may include, but are not limited to, the following:

- Data pertaining to the assessor's total assessment roll.
- Data pertaining to the assessor's budget.
- Data pertaining to the assessor's budgeted permanent positions.
- Workload trends over recent years by category of the major assessment activities.
- Did the assessor properly deliver the assessment roll to the county auditor?
- Did the assessor request an extension of time to complete the assessment roll and, if so, what was the date the roll was delivered to the county auditor?
- Did the assessor transmit to the BOE all requested statistical data as required by section 407?